

EXHIBIT A



Derk G. Rasmussen



Mr. Rasmussen has been involved in consulting services since 1983. He has spent a considerable portion of his consulting career in the areas of business valuation, investigative accounting, damage analysis, projection and feasibility analysis and bankruptcy/liquidation consulting.

Mr. Rasmussen has performed over two hundred business valuations on firms doing business in a wide variety of industries. He has also been involved with several large business projection/feasibility studies. These studies usually involve assessing the value and viability of new business ventures. Among the most noteworthy of these studies would be an engagement for Salt Lake County analyzing the viability of a new arena for the Utah Jazz. Additional studies would include analysis of new ski resort, golf course, transportation system, and resort hotel. Mr. Rasmussen has also been involved with the Utah Venture Capital conference and has assisted a wide variety of high-tech start-up companies with business plan presentations to venture capitalists. The presentations included projections of future revenue streams to allow venture capitalists to assess the potential return on investment, that could result by investing in the presenting company.

Mr. Rasmussen has also been involved in several international engagements. He has testified in a Portuguese criminal trial where there were allegations of stock fraud relating to two telecommunication companies. Mr. Rasmussen provided expert testimony to the Portuguese court on business valuation and forensic accounting issues. He also performed business valuation services on two companies that the Portuguese prosecutors claimed had little or no value.

Mr. Rasmussen has testified on many occasions on diverse matters including testimony before State Court, Federal Court, Bankruptcy Court and State, County and City Regulatory commissions and committees.

The following is a summary of Mr. Rasmussen's business valuation, projection/feasibility study, investigative accounting, damage analysis, and bankruptcy/liquidation experience.

UTAH OFFICE
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801 West Main Street, Suite 100
Boise, Idaho 83702

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Facsimile 208.639.5227

Business Valuations

- Calculated the value of closely held companies in a wide variety of industries for buy-sell purposes, ESOP plans, divorce settlements, stockholder disputes, bankruptcy adversarial proceedings, governmental regulatory agencies, gift and estate tax plans, and other litigation situations.
- Performed business valuations in fraud cases to help establish intent to defraud or in defending allegations of intent to defraud.
- Informed as to the rules and processes that guide an appraisal, and has extensive experience in performing appraisals in both cooperative and contentious appraisal environments.
- Business valuations expertise and experience extends to a wide variety of industries; resort facilities, hospitality, professional services, food service, manufacturing, banking, technology, communications, to name a few.
- Performed an appraisal of major resort facilities in Utah and Idaho
- Performed an appraisal of hotels and golf courses in Utah and Kentucky.
- Performed various valuations of companies holding contracts with the U.S. Forest Service to run river tours on the Colorado River.
- Performed an appraisal of a heavy-duty truck brake company in a California Anti-Trust case that involved both lost profits and destruction of business.
- Performed a valuation of a satellite communications provider involved in a shareholder dispute. As a U.S. government subcontractor, the company provides satellite communication services for the U.S. government at locations around the globe.
- Performed over 30 different valuations on alternative energy projects of an independent energy company.
- Performed five separate appraisals for three different companies involved in the paper mill industry in a Washington legal malpractice case.
- Valued a vertically integrated California conglomerate of family-owned businesses for gift and estate tax purposes. The conglomerate's chicken and turkey farm operations consist of more than 50 entities, including ranches, hatcheries, and processing plants.
- Performed a valuation for a company involved in a shareholder dispute that provides credit unions with computer systems, products, and services. Although the company's primary focus is providing data processing systems to credit unions, its track record reflected the company's evolution from its mini-computer roots in 1975 through a number of subsequent software and focus-driven adaptations.
- Performed an appraisal of a company that provides secure financial transaction processing and billing services via the Internet, including credit card transactions, electronic checks, invoicing, monthly billing statements, recurring billing automation, private label credit cards, and micro payment transactions. This valuation was conducted in litigation over a dissenting shareholder action.
- Performed valuations on a vertically integrated grouping of three New York family-owned businesses that were involved in catching and brokering seafood, both domestically, in the United States, as well as internationally in countries such as the UK, Russia and China. Performed this valuation as a U.S. government subcontractor for the National Pollution Fund Center.
- Determined reasonable royalties in a case involving patent infringement. Retained by the alleged infringer in a claim whereby the holder claimed royalties on the use of a patented brine shrimp harvesting attachment. Demonstrated through economic analysis that the royalties claimed by the holder were not reasonable.

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Projections and Feasibility Studies

- Managed the preparation of detailed cash flow projections for a new downtown sports and entertainment arena and an expanded convention facility.
- Managed the preparation of detailed financial statements and cash flow projections for a new golf course, funicular transportation system, ski resort and hotel.
- Performed market demand analysis for the potential expansion of a hotel chain.
- Performed projections of future cash flows for proposed office developments.

Forensic/Investigative Accounting

- Supervised and performed reconstruction of accounting records as a result of theft, floods, fire and other natural disasters.
- Supervised and performed investigative accounting work for criminal fraud trials and claims.
- Supervised and performed investigative accounting services on the assets of marital estates in divorce cases.
- Supervised and performed investigative accounting services on officers and directors litigation and partnership disputes.
- Supervised and performed investigative accounting services on large damage cases such as Anti-trust, Breach of Contract, Product Liability and Intellectual Property.

Bankruptcy/Liquidations

- Involved extensively in administrating and accounting for Chapter 7 and 11 cases.
- Assisted legal counsel in many adversarial proceedings in bankruptcy court including substantive consolidation motions, fraudulent conveyance and preference actions.
- Performed projections for Chapter 11 companies' plans of reorganization.
- Performed numerous Insolvency/Solvency analyses.

Financial Institutions

Mr. Rasmussen has provided consulting services regarding litigation and related settlements for financial institutions, including:

- Professional liability with the legal, accounting and appraiser professions.
- Breach of fiduciary duty for officers and directors.
- Bond Claims - Key employees.
- Valuations of financial Institutions.
- Contract disputes.
- Lender Liability claims.
- Bank fraud.
- Asset searches.
- Projections and feasibility analysis on debtor plans of reorganization.

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Economic Loss Calculation

- Calculated the lost profit calculations due to business interruptions for retail, wholesale, manufacturing and service companies. Prepared reports for insurance companies and expert testimony detailing lost business profit calculations. Assisted plaintiff and defendant attorneys with analysis of numerous lost profit claims.

Personal Injury, Wrongful Death and Wrongful Termination

- Analyzed the economic loss resulting from personal injury, wrongful death and wrongful termination cases. Prepared reports for settlement purposes and supplied expert witness testimony.

General Litigation Services

- Analyzed and performed damage calculations on Anti-Trust cases.
- Computed damages relating to contract disputes.
- Computed damages on intellectual property cases.
- Analyzed and Computed damages on product liability cases.
- Computed damages involving losses associated with construction contracts.
- Computed damages on a wide variety of cases involving lost business profits and destruction/diminution of business value.

Industry Experience

*Agricultural	*Automotive	*Banking	*Nursing Homes
*Construction	*Computer Software	*Computer Hardware	*Cement
*Electronics	*Glass	*Dairy	*Energy
*Pharmaceuticals/ Nutraceuticals	*Insurance	*Government	*Hotel
*Manufacturing	*Mining	*Lumber	*Oil & Gas
*Printing	*Real Estate	*Metals	*Retail
*Restaurants	*Sales	*Refineries	*Transportation
*Utilities	*Wholesale	*Services	*Sports Franchises
*Sports Arena	*Communications	*Meat Packing	*Ski Resorts
*Software	*Aquaculture	*Medical Products	*Health Care

Educational Qualifications

Mr. Rasmussen earned a Bachelor of Science degree in Accounting and a Bachelor of Science degree in Finance from the University of Utah and a Master of Business Administration degree from Utah State University.

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Professional Affiliations/Activities

- Certified Public Accountant, licensed in Idaho and Utah (CPA)
- Member of the American Institute of Certified Public Accountants
- Member of the Utah Association of Certified Public Accountants
- Member of the Association of Certified Fraud Examiners (CFE)
- Accredited Senior Appraiser of the American Society of Appraisers (ASA)
- Accredited in Business Valuation (ABV) from the American Institute of Certified Public Accountants
- Certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants

Publications and Courses Taught

- Author of a continuing legal education course on Understanding Business Valuations
- Author of a continuing legal education course on Damage Claims Analysis
- Author of a continuing legal education course on Discovering Hidden Assets
- Author of a continuing legal education course on Forensic Accountant Expert Witness Qualifications and Selection
- Author of a continuing legal education course on Business Valuation as a component of Economic Loss
- Author of The Science and Art of Business Valuation, THE JOURNAL ENTRY (November 2001)
- Author of Enron Demonstrates Weaknesses in the Attestation Process, THE CPA JOURNAL (September 2002)
- Author of Truth or Dare: Assessing the Reliability of Financial Statements in a Post-Enron World, UTAH BAR JOURNAL (October 2002)
- Author of Fair Value in Utah, THE JOURNAL ENTRY (August 2003)
- Author of Expert Witness Qualifications and Selection, THE JOURNAL OF FINANCIAL CRIME (December 2004)
- A Unified Approach to Calculating Economic Damages, TEXAS PARALEGAL JOURNAL (Summer 2005)

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Summary of Expert Witness Testimony

<u>Case Name</u>	<u>Law Firm</u>	<u>Client/Attorney</u>	<u>Plnt</u>	<u>Def</u>	<u>Court</u>
Ace Investors, LLC v. Margery Rubin as Trustee , et al.	Parsons Behle & Latimer	Gary E. Doctorman, Esq.	*		United States District Court, District of Utah, Central Division
Adams v. Dell	Durham Jones & Pinegar	J. Mark Gibb		*	United States Distric Court, District of Utah, Central Division
Advanced Comfort Technology, Inc. v. Edizone LC	Berman & Savage, P.C.	E. Scott Savage		*	3rd Judicial District Court, Salt Lake County
Advanced Brain Technologies v. Integrated Listening	Kirton & McConkie	Benson Hathaway, Jr.	*		Arbitration
AGTC v. Headwaters, Inc.	Berman Tomsic & Savage, P.C.	E. Scott Savage	*		Arbitration
Security Alarm Financing v. Alarm Protection Tech.	Stole Rives LLP, Marshall Olson & Hull, P.C.	Kevin Cuddy, Esq.		*	District of Alaska at Anchorage
Allen Hospitality v. Babilis et al.	Kruse Landa & Maycock	Steven Loosle	*		Bankruptcy Court, Central Utah
Andalex Resources v. D.A. Stuart Company	Richards, Brandt, Miller & Nelson	Gary L. Johnson	*		Deposition
Anderson v. Anderson	Greg S. Erickson Attorney at Law	Greg S. Erickson	*		2nd Judicial District Court, Davis County
ASCU v. Wolf Mountain Resorts	Kirton & McConkie	Dale Wahlquist		*	Deposition
Astle v. Astle	Attorney at Law	Robert A. Echard	*		2nd Judicial District Court, Davis County
Athay v. Rich County	Stirba & Associates	Peter Stirba, Esq.	*		Bannock County Court, Idaho
Athletic Performance Institute, LLC, et al. v. Key Bank	Durham Jones & Pinegar	Stephen R. Marshall, Esq.	*		Third Judicial District Court, Salt Lake County
Bangerter v. Bangerter	Law Office of Frederick N. Green	Frederick N. Green	*		3rd Judicial District Court, Salt Lake County
Bank of Iron County v. Tebbs Smith	Giauque Crockett & Bendiger	Roger Sandack	*		3rd Judicial District Court, Salt Lake County
Bliss v. Bliss	Combs Law Office	William L. Combs	*		Uintah District County Court
Bodell v. Bodell	Law Office of Frederick N. Green	Frederick N. Green	*		Deposition
Bowen v. Bowen	Barton Law Office, LLC	Kara L. Barton	*		3rd Judicial District Court, Salt Lake County
Bowlen Business Systems v. Continental Ins.	Burg & Eldredge	Peter Burg	*		Arbitration
Bradley Goldstein v. Armstrong & Sigel et al.	Luce, Forward, Hamilton & Scripps LLP	Peter Berlin	*		Los Angeles County Court
Brigham Young University vs. Colgate-Palmolive Co.	Parr, Brown, Gee & Loveless	Rob Clarke	*		Deposition
Brown v. Brown	Campbell Maack & Seesions	Clark Sessions	*		3rd Judicial District Court, Salt Lake County
Buchanan v. Buchanan	Green & Berry	Frederick N. Green	*		3rd Judicial District Court, Salt Lake County
Burdette v. Burdette	Parker McKeon & McConkie	McKeon	*		3rd Judicial District Court, Salt Lake County
Buxton v. Buxton	Hoskins Legal Solutions	Catherine Hoskins	*		2nd District Court, Ogden Utah
Castleton's v. Zions Bank	Ray Quinney & Nebeker	Steven Gunn	*		Bankruptcy Court, Central Utah

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Cenral Pallet of Utah, et al. v. Union Pacific Road, et al.	Savage, Yeates & Waldron, P.C.	E. Scott Savage, Esq.		*	Third Judicial District Court, Salt Lake County
CFC v. ICO Management, LLC	KIRTON McCONKIE	Benson L. Hathaway, Jr.		*	Fourth Judicial District Court, Provo District
Chaney v. Chaney	James H. Faust Attorney at Law	James H. Faust		*	3rd Judicial District Court, Salt Lake County
Claassen v. Claassen	Green & Berry	Frederick N. Green	*		Fourth Judicial District Court, Wasatch County
ClearOne Communication, Inc. v. Chiang, et al.	Christensen & Jensen, P.C.	Karra J. Porter		*	Deposition
Cook v. Colonial General Insurance Agency, Inc.	Dunn & Dunn, PC	Tim Dalton Dunn		*	Deposition
Colony Insurance Company v. The Human Ensemble	Christensen & Jensen	Dale Lambert, Esq.		*	Deposition
Commercial Newspaper Service, Inc. v. American Family Insurance	Cummings Law Office	Craig Meadows, Esq.	*		4th Judicial District, State of Idaho, Ada County
Copper State Thrift v. Coopers & Lybrand	Allen Nelson Hardy & Evans	Jeff Jones	*		3rd Judicial District Court, Salt Lake County
Coverstar v. Cooley	Richards, Brandt, Miller & Nelson	Gary L. Johnson		*	Deposition
Curtis G. Taylor v. Grand Valley Bank	Parr, Brown, Gee & Loveless	Bruce Maak		*	Deposition
Daniels v. Daniels	Littlefield & Peterson	Ann L. Wassermann		*	3rd Judicial District Court, Salt Lake County
Darhoff v. Dahle	Law Office of Thomas A. Bernaner	Tom Bernaner		*	Superior Court - State of CA - County of Orange
David M. Lyman v. Lyman Bros. & Mathew J. Lyman	Parr, Waddoups, Brown, Gee & Loveless	Robert S. Clark		*	Binding Arbitration
Decker v. IHC	David K. Isom & Associates	David Isom	*		U.S. District Court
Derive Power LLC, et al., v. EZ Lynk, SEZC, et al.	Schultz & Associates	Russ Schultz		*	Deposition
Derive Power LLC, et al., v. EZ Lynk, SEZC, et al.	Schultz & Associates	Russ Schultz		*	U.S. District Court
Diamond Benefits	Dominguez & Associates, P.C.	Antonio Dominguez		*	Federal Court District of Arizona
DigEcor, Inc. v. e.Digital Corporation	Durham Jones & Pinegar	David W. Tufts, Esq.	*		Federal Court District of Utah
Diversified Striping, Inc. v. Joe Kraus	Crook & Taylor Law PLLC	Jeremiah R. Taylor	*		3rd Judicial District Court, Salt Lake County
Donald E. Wallace v. South Farm, LLC et al.	Holland & Hart LLP	Darren Reid		*	Fourth Judicial District Court, Wasatch County
DV Development v. Bodell	Peterson & Reed	Jack Reed		*	3rd Judicial District Court, Salt Lake County
Easter E. Jenkins v. Workers Compensation Fund of UT	Workers Compensation Fund	Barbara Sharp		*	Workers Compensation Fund Hearing
ELM, Inc.	In-house Legal Counsel	Quinn Kofford	*		4th Judicial District Court, Utah County
Estate of Wallace Woodbury v. Callister Nebeker & Nebeker	Christensen & Jensen	Rebecca L. Hill		*	Deposition
Everett Associates	Newton, Kastner & Rimmel	Chip Cox		*	Federal Court District of California

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Fan v. Lozada	Law Offices of Asa Kelley	Asa E. Kelley	*		3rd Judicial District Court, Salt Lake County
Fanelli v. Reams	Fabian & Clendenin	John Ray	*		3rd Judicial District Court, Salt Lake County
Ferderber v. Delao and West Valley City	Day, Shell & Liljenquist, PC	Mark T. Ethington	*		Deposition
First Security Bank N.A. v. Met Johnson	Ray Quinney & Nebeker	Craig Carlile	*		Bankruptcy Court, Central Utah
Five F. L.L.C. v. Heritage Savings Bank	Stirba & Hathaway	Benson L. Hathaway, Jr.	*		5th Judicial District Court, Washington County
Fowers Fruit Ranch, LLC v. Bio Tech Nutrients, LLC	Richards, Brandt, Miller & Nelson	Zachery E. Peterson		*	Federal Court District of Utah
Frank Yu v. Pacific Diamond Plaza, LP	Hale Lane Peek Dennison and Howard	Patrick J. Reilly	*		Deposition
Frias A Cab	Snell & Wilmer LLP	Neal Tomlinson	*		Rate Hearing Nevada Taxi Board
Frias Rate Analysis	Snell & Wilmer LLP	Neal Tomlinson	*		Application before the Nevada Taxi Board
G.L. Dragon, LLC v. Area Wide Electric et al.	Reade & Associates	R. Christopher Reade	*		Deposition
Garth O. Green Enterprises, Inc., et al., v. Randall Harward, et al.	Kirton McConkie	Richard Reese/James Burton, Esq.	*		Deposition
Gary G. Heninger	Day, Shell & Liljenquist, PC	Phillip B. Shell	*		Deposition
Garrick v. Garrick	Green & Berry	Frederick N. Green	*		4th Judicial District Court, Utah County
Gerwe v. Gerwe	Hoskins Legal	Catherine Hoskins	*		2nd Judicial District Court, Davis County
Geyser v. Summit	Ray, Quinney & Nebeker	Mark M. Bettilyon		*	U.S. District Court
Gillmor Livestock Corp. v. Luke & Bonnie Gillmor	Anderson & Karrenberg	John P. Mullen	*		3rd Judicial District Court, Salt Lake County
Gimme Shelter vs. Incline Terrace	Christensen & Jensen	Nate Alder	*		Deposition
Gold Cross Rate Hearings	-	None	*		State Emergency Medical Board
Goodwyn v. Wallop FLP and Canyon Ranch	Darrah, Darrah & Brown, P.C.	Joey Darrah, Esq.		*	4th Judicial District Court, Sheridan, Wyoming
Gravel Company v. SL County	Salt Lake County Attorney	Paul Maughn			3rd Judicial District Court, Salt Lake County
Great American Insurance v. Huber, Erickson & Bowman	Plant Christensen & Kanell	Theodore E. Kanell		*	Deposition
Greenburg v. Greenburg	Norman Dolan & Associates	Norman Dolan	*		Los Angeles County Divorce Court
Hagen v. Schmidt Trucking	Dunn & Dunn, PC	Clifford C. Ross		*	Federal Court District of Utah
Halliday v. Halliday	Littlefield & Peterson	Ann L. Wassermann	*		3rd Judicial District Court, Salt Lake County
Heart and Lung Institute v. Dr. Gary P. Symkoviak	Kirton & McConkie	Benson Hathaway, Jr.		*	Arbitration
Heath v. Heath	Law Office of Frederick N. Green	Frederick N. Green		*	Deposition
Heber Power and Light		Joseph T. Dunbeck, Jr.		*	
Howcroft v. Mountain Bell	In-house Legal Counsel	Floyd Jensen		*	3rd Judicial District Court, Salt Lake County

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Howerton v. Ford Motor	Fabian & Clendenin	John Ray	*		3rd Judicial District Court, Salt Lake County
In the matter of the Discipline of Abraham C. Bates	Kipp and Christian	Michael F. Skolnick Esq.	*		Third Judicial District Court, Salt Lake County
Ivory v. Ivory	Green & Berry	Frederick N. Green	*		3rd Judicial District Court, Salt Lake County
James Hefferon v. Robert S. Sylvester	Attorney At Law	Robert Stansfield	*		3rd Judicial District Court, Salt Lake County
Johnson v. Johnson	Attorney At Law	Frederick N. Green	*		Deposition
Kenneth Klaas et. al. v. Vestin Mortgage Inc., et. al.	Woodbury & Kesler, PC	Reid W. Lambert	*		Deposition
Keiter v. Keiter	Law Office of Frederick N. Green	Frederick N. Green	*		3rd Judicial District Court, Summit County
Kim Coleman v. Marlies Burns, et. al.	Richards, Brandt, Miller & Nelson	Gary L. Johnson	*		Federal Court District of Utah
Knowles v. Knowles	Hoskins Legal Solutions	Catherine J. Hoskins	*		2nd Judicial District Court, Davis County
Knowlton v. Knowlton	Littlefield & Peterson	Ann L. Wassermann	*		3rd Judicial District Court, Salt Lake County
Kutschera, et. al v. USANA	Shugart Thomson & Kilroy, PC		*		Arbitration
Larsen v. Larsen	Kruse, Landa & Maycock	Ellen Maycock	*		3rd Judicial District Court, Salt Lake County
Lisa Emily Bond v. Mark Edwards Bond	Hoskins Legal Solutions	Catherine J. Hoskins			2nd Judicial District Court, Salt Lake County
Lonnie Crockett v. J. Daniel Stevens	*Appointed to Special Master	2nd Judicial District Court			2nd Judicial District Court, Davis County
Louis Ortiz v. Geneva Rock	Attorney at Law	Matt Biljanic	*		3rd Judicial District Court, Salt Lake County
Marical Inc. v. Cooke Aquaculture	Hamilton Brook Smith & Reynolds, P.C.	Marical, Inc.	*		United States District Court, District of Maine
Marroquin v. Marroquin	James Woodall, Carr Woodall PLLC	Robert P. Faust	*		3rd Judicial District Court, Salt Lake County
Martin v. Penrod	Suitter Axland & Hanson	Chales P. Sampson	*		3rd Judicial District Court, Salt Lake County
McGillis Investment Co. v. First Interstate Financial UT	Berman & Savage, P.C.	Scott Savage	*		3rd Judicial District Court, Salt Lake County
McGuire v. McGuire	Law Office of Frederick N. Green	Frederick N. Green	*		3rd Judicial District Court, Salt Lake County
McKelvey v. Hamilton	Stirba & Hathaway	Benson L. Hathaway, Jr.	*		2nd Judicial District Court, Salt Lake County
MFE Inc. et al. v. Property Mangement Business Solutions	Cohen Kennedy Dowd & Quigley, P.C.	John Shamblin, Esq.	*		American Arbitration Association, Salt Lake City, Utah
Midvale City v. Haltom	Stirba & Hathaway	Benson L. Hathaway, Jr.	*		3rd Judicial District Court, Salt Lake County
Mintz v. Mintz	Laser Law	Gail E. Laser, Esq.	*		3rd Judicial District Court, Summit County
Mortensen v. Mortensen	Attorney At Law	Herschel Bullen	*		3rd Judicial District Court, Salt Lake County
My Peak Wireless v. Cellco Partnership (Verizon)	Parr Brown and Associates	Jonathan O. Hafen	*		Arbitration
Naimie v. Cytozyme Lab, Inc.	Neilson & Senior	Gary Weston	*		U.S. District Court

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Nancy's Product, Inc. v. Fred Meyer	Hoffman Hart & Wagner	Gordon L. Wellborn	*		Superior Court State of Washington, County of Yakima
Nelson v. Nelson	Kirton & McConkie	David M. Wahlquist	*		Deposition
North v. Bridgestone	Snell & Wilmer	Kamie Brown	*		Deposition
Patterson-UTI Drilling Company, LLC, et al. v. Tri-State Trucking, LLC	Christensen & Jensen, PC	Stephen D. Kelson, Esq.	*		United States District Court, District of Utah, Central Division
Patrick Huntoon and Delores Huntoon v. Jeffrey Sweet	ESPLIN-WEIGHT	Eric S Lind	*		Sixth Judicial District Court, State of Utah
Portuguese Government v. Lowry	-	Dr. Matose	*		Portuguese Court
Project Engineering Consultants v. Delcan Corporation & Parsons Corporation	Fetzer Simonsen Booth and Jenkins, P.C.	Clark B. Fetzer & John W. Mann	*		District of Utah, Central Division
Quinn's Junction Partnership v. Summit County	Greg S. Ericksen Law Offices	Greg S. Ericksen	*		Deposition
Ralph Franklin & Sons Logging v. The United States	United States Department of Justice	Marla Conneely	*		Federal Claims Court
Richard White v. Nucor Corporation	Alaniz Schraeder Linker Farris Mayes	John P. Phillips, Esq	*		Deposition
Roger Segal Trustee v. Brian McGavin	Ray, Quinney & Nebeker	Steven Waterman	*		Bankruptcy Court, Central Utah
Romney v. Romney	Green & Berry	Frederick N. Green	*		3rd Judicial District Court, Salt Lake County
Ronald J. Gardner v. USA; Delta Air Lines	Kirton McConkie	James T. Burton	*		Federal Court District of Utah
Russell A. Nelson v. Hills Construction, Inc.	Marshall Olson & Hull	Steve Marshall	*		3rd Judicial District Court, Salt Lake County
S. Maltese v. Fila Sports, Inc.	Smith McCullough, P.C.	Hal Bruno	*		Arbitration
Salt Lake County v. Safeco	Richards Brandt Miller & Nelson	Gary Johnson	*		3rd Judicial District Court, Salt Lake County
Sanders v. San Francisco Bay Brand	Stirba & Hathaway	Peter Stirba	*		U.S. District Court
Sanderson v. Sanderson	Kirton McConkie	Camille Waldron Buhman	*		3rd Judicial District Court, Salt Lake County
Scotts Timber V. USA	Department of Justice	Joan Stentiford Swyers, Esq.	*		Federal Court of Claims, Washington DC
Segal v. Pratt	Burbidge & Mitchell	Stephen Mitchell	*		U.S. District Court
Sheet Metal Works, Inc. v Katharina Fay Amalie Montrone	Stole Rives LLP	D. Matthew Moscon	*		3rd Judicial District Court, West Jordan
Shemin v. UGM	Connor, Blake & Griffin	Craig Griffin	*		Deposition
Simmons v. Simmons	Kruse, Landa & Maycock	Ellen Maycock	*		3rd Judicial District Court, Salt Lake County
Sinclair Oil v. Quick Stop	Richards Bird & Kump	David J. Bird	*		3rd Judicial District Court, Salt Lake County
Smile Inc. Asia Pte. Ltd. v. BriteSmile, Inc. et al.	Durham Jones & Pinegar	David E. Tufts	*		Deposition
Smith v. Grand Canyon	Stirba & Hathaway	Benson L. Hathaway, Jr.	*		7th Judicial District Court, Grand County

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Sorensen v. Help-U-Sell	Workman Nydegger & Jensen	Brent Lorimer	*		Arbitration
Spillman Technologies v. Ralph Wadsworth Const.	Durham Jones & Pinegar	Eric Olson	*		3rd Judicial District Court, Salt Lake County
State of Utah v. Georgia Hendrickson	Snow, Christensen & Martineau	Richard A. VanWagoner		*	3rd Judicial District Court, Salt Lake County
Stevens v. Martinsen	Day & Barney	Jay V. Barney	*		3rd Judicial District Court, Salt Lake County
Suma v. Anderson	Snow, Christensen & Martineau	Richard VanWagoner		*	3rd Judicial District Court, Utah County
Swains, Inc. v Ong	Snow, Christensen & Martineau	Richard VanWagoner		*	3rd Judicial District Court, Salt Lake County
Swartz v. Swartz	Crippen & Cline	David C. Blum		*	2nd Judicial District Court, Salt Lake County
T. Dorfman, Inc., et al. v. Melaleuca, Inc., et al.	Wood Jenkins, LLC	Chad F. Clement, Esq.	*		United States District court, District of Utah, Northern Division
The Breckenridge Fund, LLC v. Fonix Corporation	Durham Jones & Pinegar	David Tufts			Federal Court District of Utah
The City of Ione v. Portlock International Ltd.	Parr Waddoups Brown Gee & Loveless	Robert S. Clark			Binding Arbitration
The Personnel Department v. Professional Staff Leasing	Attorney At Law	Stanley Goldschmidt		*	Federal Court District of Colorado
Thomas v. Thomas	Green & Berry	Frederick N. Green		*	3rd Judicial District Court, Salt Lake County
Thomas v. Thomas	Green & Berry	Frederick N. Green	*		4th Judicial District Court, Utah County
Thomas Rowe v. DPI Special Foods, Inc.	Parsons Behle & Latimer	John Zarian		*	Federal Court District of Utah
Thorne v. Manion	Law Offices of Michael Hagemeyer	Michael Hagemeyer	*		Las Vegas Distric Court
Tom Connelly v. Diamond T.	Ray Quinney & Nebeker	Tony Schofield	*		Bankruptcy Court, Central Utah
Topol v. Topol	Avansino Melarkey Knobel & McMullen	John McMulligan	*		Reno District Court
Trask v. Trask	Green & Berry	Frederick N. Green	*		3rd Judicial District Court, Salt Lake County
Triad Energy v. Allied Signal	Snell & Wilmer	Barbara Dawson		*	Bankruptcy Court, Central Utah
Trugreen Companies, L.L.C. v. Scotts Lawn Service	Durham Jones & Pinegar	J. Mark Gibb	*		Federal Court District of Utah
United Medical Services Co. v. United States	United States Department of Justice	Kyle Chadwick		*	Deposition
USA v. K-Sea Transportation Corp., and EW Holding Company	US Department of Justice	Lloyd Randolph	*		Deposition
UPIC, Inc.	Tyre, Kamins, Katz & Granof	Williams Holcomb	*		Binding Arbitration
Utah Telecommunication Open Infrastructure Agency v. USA	Kirton and McConkie	Eric Olson, Esq.	*		United States Court of Federal Claims
Vetas v. Bult	Tesch Law Offices	Gail E. Laser, Esq.	*		3rd Judicial District Court, Salt Lake County
Wasatch Transportation Inc. v. Forester River, Inc.	Christensen & Jensen, P.C.	Sarah E. Spencer, Esq.	*		Federal Courth District of Utah

Derk G. Rasmussen

CPA, ABV, CFE, ASA, CFF

Summary of Expert Witness Testimony

<u>Case Name</u>	<u>Law Firm</u>	<u>Client/Attorney</u>	<u>Plnt</u>	<u>Def</u>	<u>Court</u>
Weissman v. Weissman	Laser Law	Gail E. Laser, Esq.	*		Third Judicial District Court, Salt Lake County
Lodge at Westgate Park City Resort and Spa Condominium Association, Inc., v. Westgate Resorts and CFI Resorts Management	Christensen & Jensen, P.C.	Phillip S. Ferguson		*	3rd Judicial District Court, Salt Lake County
White Star Timber v. United States of America	US Department of Justice	Kyle Chadwick		*	Court of Federal Claims, Portland Oregon
Wissbord v. Wissbrod	Gustin, Christian, Skordas & Caston	Harry Caston		*	3rd Judicial District Court, Salt Lake County



Current Rates

Shareholder	\$275 - 375
Manager	\$125 - 225
Senior Staff	\$100 - 160
Professional Staff	\$75 - 125
Paraprofessionals	\$50 - 100